



06-210

Dear FCC  
Mr. Albert Lewis  
& Deena Shetler  
Federal Communications Commission (FCC)  
445 12<sup>th</sup> Street SW  
Washington DC 20554  
Wireline Competition Bureau  
Pricing Policy Division  
Fax 202-418-1567

FILED/ACCEPTED

APR - 4 2006

Federal Communications Commission  
Office of the Secretary

**Expedited Primary Jurisdiction Referral Requests**

Dear FCC

I am the office manager for the IRS Taxpayer Advocate Center for the State of NJ. I have confirmed with the IRS Rewards/Investigation Department that the taxpayer has an active tax rewards case before the IRS. The IRS tax rewards/investigation department recommended taxpayer contact TAC for the FCC referral to resolve an IRS impasse. Under the IRS rewards program (IRS Form 211) the taxpayer has standing involving the outcome of the IRS's ability to collect taxes that may be owed by AT&T. The Taxpayer Advocate Center is indeed authorized to resolve issues that are at an impasse at the IRS, as this one. Determining the telecom issues to determine the tax base will solve the IRS impasse. Therefore, please resolve all declaratory ruling requests on shortfall issues made by petitioners vs. AT&T within case 06-210 currently before the FCC, involving both the permissibility and proper method of infliction of shortfall and termination phone service charges.

Please interpret:

- A) The duration that an aggregator is grandfathered using the June 17<sup>th</sup> 1994 tariff provision.
- B) The permissibility of using section 2.5.7 to waive shortfall and termination charges
- C) The FCC's Oct 1995 Order vs. AT&T extending the grandfather provision.
- D) The tariffed August 29<sup>th</sup> shortfall credit
- E) Shortfall application illegal remedy- Could AT&T rely on shortfall if improperly applied.
- F) AT&T tariff Section 3.3.1.Q bullet 10 regarding whether the shortfall charges are the responsibility of the aggregator.
- G) Whether section 201(b) would be utilized to avoid shortfall and termination charges if the aggregator was in the middle of a long term contract and the pre June 17<sup>th</sup> 1994 provision was no longer usable.

An expedited FCC decision on all of the Declaratory Rulings Requested by petitioners, on the telecom issues, will determine multiple tax issues to then determine tax ramifications.

Thank you

*Deena Shetler, Case Advocate* 973-921-426